



DECLARATION AND POWER OF ATTORNEY

We, the below named inventors, hereby declare that:

Our residences, post office addresses, and citizenships are as stated below next to our respective names.

We believe we are the original, first, and joint inventors of the subject matter which is claimed and for which a patent is sought on the invention entitled **"A method for forming a cavity and an SOI in a semiconductor substrate, and a semiconductor substrate having a buried cavity and/or an SOI formed therein"**, the specification of which is attached hereto.

We hereby state that we have reviewed and understand the contents of the above identified specification, including the claims, as amended by any amendment specifically referred to above.

We acknowledge the duty to disclose information which is material to patentability in accordance with Title 37, Code of Federal Regulations, Section 1.56.

We hereby declare that all statements are made hereby of our own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

And we hereby appoint:

Maurice E. Gauthier	-	Reg. No. 20,798
Richard L. Stevens	-	Reg. No. 24,445
Matthew E. Connors	-	Reg. No. 33,298
William E. Hilton	-	Reg. No. 35,192
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Richard L. Stevens, Jr.	-	Reg. No. 44,357

all of the firm of Samuels, Gauthier & Stevens, our attorneys with full power of substitution and revocation, to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith.

We request that all correspondence be directed to:

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Attn: Matthew E. Connors

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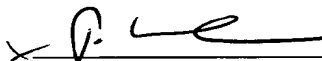
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